

**IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION
WEALTH TAX APPLICATION NO.18 OF 2002**

The Commissioner of Wealth tax,
Bombay City - I,
Bombay ...Applicant.

V/s.

Shri Rajesh Khanna,
'Aashirwad' Carter Road,
Bandra,
Bombay- 400 050 ...Respondent.

Dr.P.Daniel with Mr.G.Hariharan for the
Applicant.
None for the Respondent.

**CORAM: S.RADHAKRISHNAN &
J.H.BHATIA, J.J.
DATE : 22nd July, 2005.**

P.C.:

1. Heard learned counsel for the
Applicant. The question sought to be raised
in the above Application reads as under:

"Whether on the facts and in the
circumstances of the case, the
Tribunal was right in law in
upholding the order of the
Commissioner of Wealth Tax (A)
directing the Assessing Officer to
value the Bungalow "Aashirwad" as
per Rule 1BB of the Wealth Tax Rules

although the property was shown as business premises in Income tax records and not as residential premises.?"

2. The learned counsel for the Applicant fairly states that an earlier order on very same issue, this Court had declined to entertain the Application. In view thereof, the present Wealth Tax Application also stands dismissed.

(S.RADHAKRISHNAN, J.)

(J.H.BHATIA, J.)